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PLEASE RETURN



**Fiscal Year  
Ending June 30, 1987**

MONTANA STATE LIBRARY  
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Montana statewide cost allocation plan.



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DEPARTMENT OF ADMINISTRATION  
DIRECTOR'S OFFICE

10



TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

(406) 444-2032

HELENA, MONTANA 59620

MEMORANDUM

TO: ALL STATE AGENCIES

FROM: Ellen Feaver  
Director

A handwritten signature in cursive script, likely belonging to Ellen Feaver, the Director.

DATE: December 30, 1986

SUBJECT: STATEWIDE COST ALLOCATION PLAN FOR FISCAL YEAR 1987

Attached is a copy of the approved Fiscal Year 1987 Montana Statewide Cost Allocation Plan (SWCAP). This agreement summarizes agencies' indirect costs associated with State service agencies. Montana's SWCAP consists of two sections.

Except for interest charges, Section 1 costs are for services which are provided without charge to the recipient agency. Examples of Section 1 costs are the Purchasing Division, Department of Administration and the Office of Budget and Program Planning. The Section 1 costs must be included in your Fiscal Year 1987 indirect cost proposal. Upon receiving a reimbursement for indirect costs of federal grants and contracts, all agencies must determine the amount attributed to costs included in Section 1 of SWCAP and deposit that amount in the General Fund (see MM 2-87-3 for accounting procedures).

Section 2 costs are for services provided with an interagency charge or billing. Examples of Section 2 costs are the Department of Administration's Information Services Division and Publications and Graphics Division. Federal regulations state that certain Section 2 charges (e.g., interest expense) are not allowable for reimbursement from federal grants. Previously, SWCAP's Section 2 narrative included interest percentages to be excluded by agencies when preparing agency indirect cost proposals. Starting with SWCAP 87, interest expense billed by the Department of Administration's Information Services, Telecommunications and Publications and Graphics Divisions will not be addressed in Section 2, but rather will be allocated as a negative Section 1 cost. The interest charges will be offset by Section 1 costs that could have been allocated to these operations and recharged to other agencies, but were not. Thus, the SWCAP summary total for each agency will reflect the correct amount for allowable costs (i.e., interest percentages will no longer have to be backed out of Section 2 costs for the three operations mentioned). Also, please note that Comprehensive Liability Insurance is now a direct cost and included in Section 2.

See MM 2-87-3 for additional information on federal indirect cost recoveries. If you have any questions regarding SWCAP, please call the Accounting Division at 444-3092.

Attachment



COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

STATE/LOCALITY:

State of Montana  
Dept. of Administration  
Capitol Building  
Helena, Montana 59601

DATE: November 26, 1986

FILING REF.: The preceding  
Agreement was dated  
July 31, 1985

The costs approved in this Agreement are for use on grants, contracts and other agreements with the Federal Government subject to the conditions in Section III.

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SECTION I: COSTS DISTRIBUTED THROUGH Statewide COST ALLOCATIONS

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The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State departments/agencies indicated during your fiscal year ended June 30, 1987 for further allocation to Federal grants, contracts and other agreements being performed at respective State departments/agencies.

---

SECTION II: COSTS DISTRIBUTED THROUGH BILLING MECHANISMS

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In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State departments/agencies:

1. Information Services Division
2. General Services Division
3. Publications and Graphics
4. Mail and Distribution
5. Telecommunications
6. Records Management
7. Central Stores and Surplus Property
8. Public Employees' Retirement System
9. Teachers' Retirement System
10. Automobile Insurance (Tort Claims Division)
11. Comprehensive Liability Insurance (Tort Claims Division)
12. Department of Highways' State Motor Pool
13. Division of Workers' Compensation
14. Office of Legislative Auditor
15. Office of Attorney General
16. State Auditor's Office - Central Payroll
17. 2% Building Use Allowance - Capitol Complex

Direct charges from the above centers will be billed in accordance with rates established by the State and included in the records of the operating department/agency responsible for providing services.

AGREEMENT November 26, 1986

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SECTION III: CONDITIONS

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The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available; (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87; (3) The same costs that are treated as indirect costs are not claimed as direct costs; (4) Similar types of costs are accorded consistent accounting treatment; and (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of the Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.
- C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the cost used to establish the fixed amounts and actual costs.
- D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the cognizant agency.
- E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A. above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.



STATE/LOCALITY: State of Montana

Page 3 of 3

AGREEMENT: November 26, 1986

E. SPECIAL REMARKS: NONE

BY THE STATE/LOCALITY

Montana  
(STATE/LOCALITY)

Ellen Feaver  
(Signature)

Ellen Feaver  
(Name)

Director  
(Title)

12/9/86  
(Date)

BY THE COGNIZANT AGENCY  
ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(Agency)

Henry J. Bomba  
(Signature)

Henry J. Bomba  
(Name)

Director  
Division of Cost Allocation/RASC  
(Title)

November 26, 1986  
(Date)

HHS Representative John T. Dernovich

Telephone: (303)844-5566



DEPARTMENT OF ADMINISTRATION  
DIRECTOR'S OFFICE



TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

(406) 444-2032

HELENA, MONTANA 59620

September 30, 1986

Mr. Henry J. Bomba, Director  
Division of Cost Allocation/RASC  
Department of Health and Human Services  
Room 1019 FOB  
1961 Stout Street  
Denver, Colorado 80294

Dear Mr. Bomba:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1987 in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Ellen Feaver".

Ellen Feaver, Director  
Department of Administration

EF/kf

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gp

CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE  
STATE OFFICIAL - STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation plan for the fiscal year ending June 30, 1987 is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan which I have submitted.

*Ellen Feaver*

\_\_\_\_\_  
Ellen Feaver, Director  
Department of Administration

*9/30/86*

\_\_\_\_\_  
Date

# MONTANA STATEWIDE COST ALLOCATION PLAN

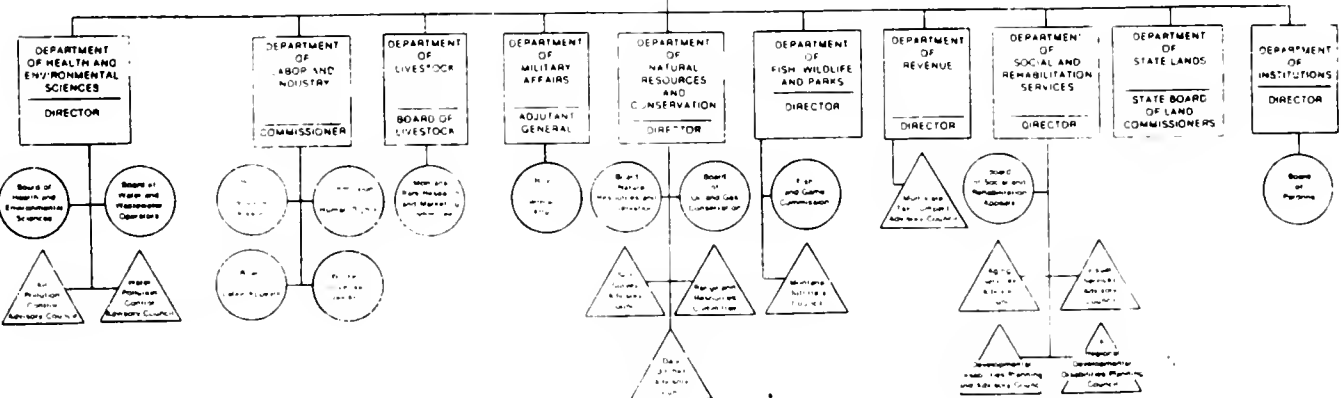
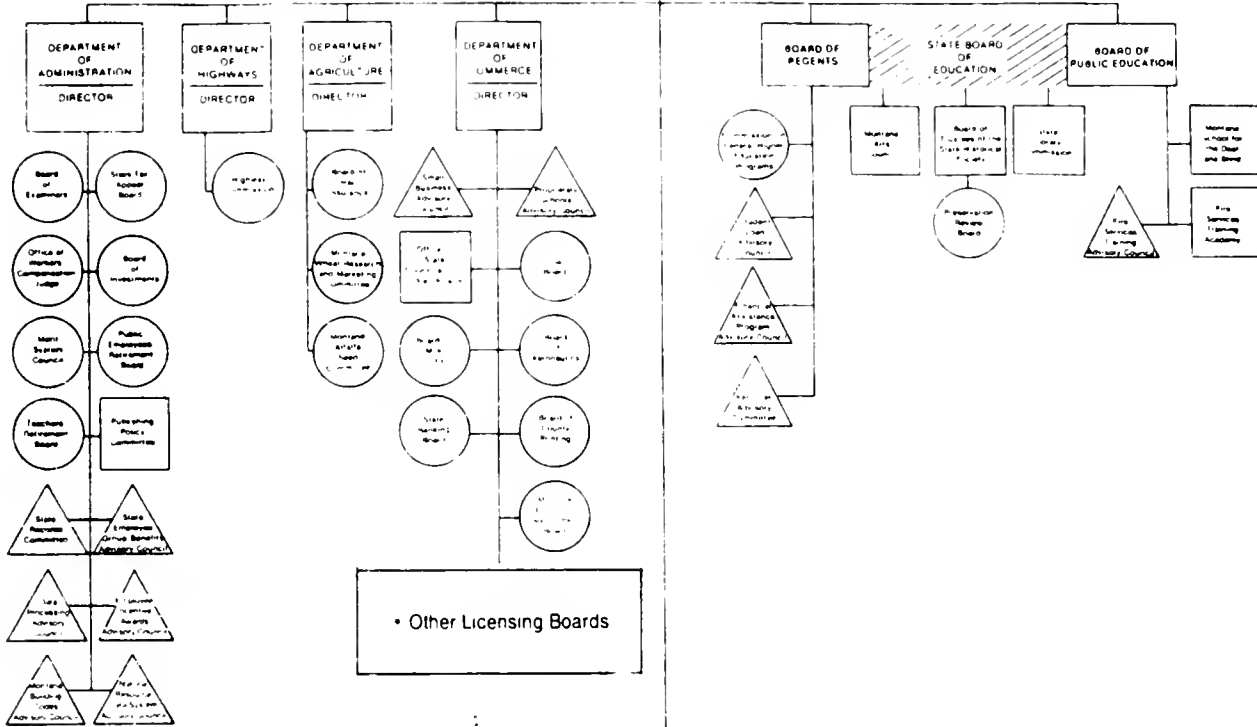
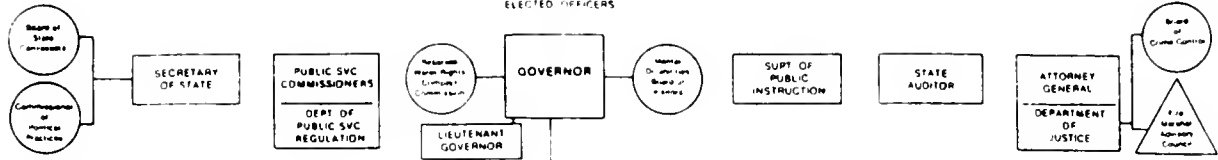
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# STATE OF MONTANA ORGANIZATION OF THE EXECUTIVE BRANCH SEPTEMBER 1 1964

ELECTED OFFICERS



Legend

- Board of Examiners
- State Board of Health
- State Board of Environmental Sciences
- State Board of Water and Waste Control
- State Board of Labor and Industry
- State Board of Livestock
- State Board of Military Affairs
- State Board of Natural Resources and Conservation
- State Board of Fish, Wildlife and Parks
- State Board of Revenue
- State Board of Social and Rehabilitation Services
- State Board of Land Commissioners
- State Board of Institutions

MONTANA STATEWIDE COST ALLOCATION PLAN  
Fiscal Year Ending June 30, 1987

AGENCIES RECEIVING SERVICE	ACCOUNTING	INSURANCE FIRE & CASUALTY	INSURANCE COMP LIABILITY	PERSONNEL DIVISION
<b>LEGISLATIVE BRANCH</b>				
Legislative Auditor	\$ 1,844	\$ 151	\$ (265)	\$ 4,776
Legislative Fiscal Analyst	216	49	(15)	1,176
Legislative Council	1,072	146	(100)	3,951
Senate	229	0	0	2,205
House	168	0	0	3,674
Environmental Quality Council	218	0	(75)	570
Consumer Counsel	194	0	(10)	313
<b>JUDICIAL BRANCH, Judiciary</b>	<b>3,615</b>	<b>340</b>	<b>(750)</b>	<b>7,094</b>
<b>ELECTED OFFICIALS</b>				
Governor's Office	2,391	327	(90)	4,409
Secretary of State	854	202	(90)	1,971
Commissioner of Political Practices	114	9	(20)	368
State Auditor	4,852	184	(90)	4,410
Superintendent of Public Instruction	20,548	105	(90)	9,517
Billings Vo-Tech	1,350	0	0	0
Butte Vo-Tech	1,791	0	0	0
Great Falls Vo-Tech	2,918	0	0	0
Helena Vo-Tech	2,962	0	0	0
Missoula Vo-Tech	3,862	0	0	0
<b>JUSTICE, Department of</b>				
Crime Control Commission	(820)	0	0	532
Highway Traffic Safety	773	0	0	626
Department of Justice	9,969	1,041	(44,760)	39,239
<b>PUBLIC SERVICE REGULATION, Department of</b>	<b>1,901</b>	<b>0</b>	<b>(215)</b>	<b>5,075</b>
<b>EDUCATION</b>				
Board of Public Education	175	0	(15)	147
Commissioner of Higher Education	1,568	(13)	(125)	2,413
University of Montana	127,940	33,782	(23,250)	65,975
Montana State University	123,913	27,456	(31,375)	92,968
Montana College of Mineral Science & Technology	14,786	4,106	(5,690)	31,371
Eastern Montana College	41,178	6,687	(5,900)	30,306
Northern Montana College	16,555	3,866	(2,650)	16,134
Western Montana College	6,434	3,009	(1,500)	8,640
Agricultural Experiment Station	13,064	1,177	(6,440)	21,837
Cooperative Extension Service	5,964	0	(5,700)	9,944
Forestry Conservation Experiment Station	733	0	0	1,142
School for the Deaf and Blind	3,005	1,977	(1,775)	6,325
Montana Arts Council	1,927	0	(30)	293
Montana State Library	6,177	222	(400)	1,874
Montana Council on Vocational Education	179	0	(30)	147
Historical Society	4,214	836	(540)	4,104
Board of Regents Higher Education	115	0	0	0
Fire Services Training School	399	0	0	405
<b>FISH, WILDLIFE, AND PARKS, Department of</b>	<b>89,095</b>	<b>1,876</b>	<b>(24,935)</b>	<b>39,866</b>
<b>HEALTH &amp; ENVIRONMENTAL SCIENCES, Department of</b>	<b>23,000</b>	<b>944</b>	<b>(16,815)</b>	<b>14,181</b>
<b>HIGHWAYS, Department of</b>	<b>48,475</b>	<b>5,893</b>	<b>(445,125)</b>	<b>156,136</b>
<b>STATE LANDS, Department of</b>	<b>19,517</b>	<b>1,191</b>	<b>(23,110)</b>	<b>20,557</b>
<b>LIVESTOCK, Department of</b>	<b>7,725</b>	<b>160</b>	<b>(110)</b>	<b>8,937</b>
<b>NATURAL RESOURCES &amp; CONSERVATION, Department of</b>	<b>16,229</b>	<b>236</b>	<b>(140,000)</b>	<b>18,476</b>
<b>REVENUE, Department of</b>	<b>56,582</b>	<b>1,715</b>	<b>(15,875)</b>	<b>70,020</b>
<b>ADMINISTRATION, Department of</b>	<b>23,136</b>	<b>1,793</b>	<b>(6,320)</b>	<b>28,928</b>
<b>AGRICULTURE, Department of</b>	<b>9,575</b>	<b>186</b>	<b>(3,050)</b>	<b>7,300</b>
<b>INSTITUTIONS, Department of</b>				
Central Office	7,211	(82)	(4,620)	12,239
Montana Developmental Center	7,483	2,909	(45,125)	29,492
Center for the Aged	3,085	643	(9,910)	7,417
Eastmont Training Center	1,408	352	(2,575)	7,169
Mountain View School	1,626	422	(3,580)	4,651
Pine Hills School	1,919	1,285	(3,580)	8,503
Montana State Prison	13,038	3,166	(3,985)	24,824
Swan River Youth Forest Camp	927	196	(1,450)	1,824
Veterans Home	1,447	1,479	(3,875)	6,392
Montana State Hospital	20,829	5,982	(103,550)	53,302
Board of Pardons	242	0	0	293
Montana Youth Treatment Center	592	1,062	0	7,412
<b>COMMERCE, Department of</b>	<b>32,030</b>	<b>459</b>	<b>(3,443)</b>	<b>22,373</b>
<b>LABOR AND INDUSTRY, Department of</b>				
Labor Standards Division	1,186	51	0	3,880
Employment Security Division	20,391	1,253	(4,860)	38,607
Workers' Compensation Division	6,131	1,792	(972)	10,812
<b>MILITARY AFFAIRS, Department of</b>				
Adjutant General	4,090	2,644	(1,700)	3,370
Disaster and Emergency Services	1,800	0	0	1,838
Board of Veteran's Affairs	674	0	0	2,724
<b>SOCIAL &amp; REHABILITATION SERVICES, Department of</b>	<b>95,572</b>	<b>413</b>	<b>(6,310)</b>	<b>73,271</b>
<b>TOTAL</b>	<b>\$ 944,362</b>	<b>\$ 123,679</b>	<b>\$(1,006,865)</b>	<b>\$1,068,725</b>

(1) Reduced by \$7,470 for Internal Service Fund Audit Adjustment; was a Section II balance owed of this adjustment.



## EXHIBIT A

PURCHASING DIVISION	TREASURY BUREAU	STATE AUDITOR PAYROLL	STATE AUDITOR GENERAL	BUDGET & PROGRAM PLANNING	INTER- GOVERN- MENTAL	COMM HIGHER ED RESEARCH	TOTAL
\$ 1,768	\$ 781	\$ 3,223	\$ 265	\$ 1,967	\$ 0	\$ 0	\$ 14,510
(341)	180	641	81	2,542	0	0	4,529
635	605	2,650	153	2,542	0	0	11,654
0	613	1,985	316	636	0	0	5,984
2,432	935	2,617	559	636	0	0	11,021
0	139	396	85	2,542	0	0	3,875
240	98	218	74	2,063	0	0	3,190
460	1,724	4,118	1,243	9,261	0	0	27,105
4,106	876	2,415	551	3,781	0	0	18,766
(664)	727	1,462	576	1,508	0	0	6,546
(83)	44	210	8	5,219	0	0	5,869
5,156	1,482	2,337	1,329	7,007	0	0	26,667
7,178	3,500	5,566	3,109	8,894	0	0	58,327
0	563	0	695	2,494	0	0	5,102
0	974	0	1,224	2,494	0	0	6,483
0	740	0	911	2,494	0	0	7,063
0	924	0	1,124	2,494	0	0	7,504
0	935	0	1,161	2,494	0	0	8,452
229	156	299	117	1,309	0	0	1,822
2,753	214	387	182	5,219	0	0	10,154
7,947	7,774	22,423	4,686	15,350	(151)	0	63,518
7,110	799	2,003	553	2,687	0	0	19,913
(83)	34	29	31	747	(151)	0	914
(498)	528	1,509	323	3,311	0	0	9,016
13,153	3,783	0	4,614	5,573	(151)	47,964	279,383
35,096	15,577	0	19,257	11,475	(151)	69,847	364,063
18,203	5,654	0	7,046	12,034	0	11,903	99,413
10,152	11,570	0	14,347	7,266	(151)	8,065	123,520
8,785	4,785	0	5,964	4,912	(151)	0	58,200
8,017	3,256	0	4,040	4,912	0	0	36,808
8,908	0	0	0	2,504	0	23,077	64,127
(966)	0	0	0	3,067	0	0	12,309
0	0	0	0	1,791	0	1,385	5,051
8,652	1,392	4,690	687	9,231	0	0	34,184
(9)	366	104	435	4,363	0	0	7,449
543	622	1,215	502	8,101	(302)	0	18,554
1,133	53	82	44	375	0	0	1,983
4,039	875	2,548	517	10,716	(302)	0	27,007
0	26	0	33	2,356	0	0	2,530
(20)	165	323	135	2,991	0	0	4,398
33,235	22,294	23,565	22,372	35,616	(756)	0	242,228
3,961	3,383	8,955	2,108	24,768	(2,721)	0	61,764
32,148	28,227	87,157	15,957	7,163	(1,058)	0	(65,027)
36,245	6,167	19,154	3,506	21,359	(1,210)	0	103,376
1,129	1,619	4,989	889	9,919	0	0	35,257
11,578	3,062	9,825	1,566	2,814	(1,058)	0	(77,272)
60,180	67,429	44,718	72,859	28,864	0	0	386,492
23,770	64,602	17,731	76,267	39,076	0	0	261,513 (1)
12,217	1,311	3,765	711	13,235	(453)	0	44,797
7,656	2,996	6,500	2,245	7,996	0	0	42,141
14,004	4,084	16,375	1,412	13,896	0	0	44,530
10,283	1,411	5,526	531	3,347	0	0	22,333
6,220	965	4,280	244	3,349	0	0	21,412
7,573	1,150	2,756	832	3,909	0	0	19,339
7,418	1,137	4,783	340	3,909	0	0	25,714
20,298	4,186	14,671	1,968	12,807	0	0	90,973
3,588	400	1,178	234	2,143	0	0	9,040
12,208	1,105	4,520	390	3,349	0	0	27,015
962	6,791	32,867	1,095	10,626	0	0	28,904
0	29	164	0	126	0	0	854
5,268	456	1,558	246	4,452	0	0	21,046
18,818	13,262	12,729	13,814	75,412	(453)	0	185,001
(664)	105	2,093	(355)	(2,333)	(453)	0	3,510
18,686	7,357	22,698	4,163	(15,637)	0	0	92,658
7,290	17,131	6,720	19,812	49	0	0	68,765
5,464	1,249	1,910	1,138	1,542	0	0	19,707
1,508	680	976	641	151	0	0	7,594
810	546	1,754	318	7,622	0	0	14,448
(2,778)	77,940	44,307	87,416	29,243	(5,139)	0	393,935
\$ 513,106	\$ 414,543	\$ 471,674	\$ 409,696	\$ 530,130	\$ (14,811)	\$ 162,241	\$ 3,609,010

to the federal government. The total of Section 1 categories will not equal sum total because

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DEPARTMENT OF ADMINISTRATION - CENTRAL ADMINISTRATION

COST ALLOCATION  
Actual Fiscal Year 1985

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Total Central Administration	\$ <u>524,980</u>	\$ <u>145,685</u>	\$ <u>379,295</u>

Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations in each program.

Accounting Division *	\$ 12,360
Architecture and Engineering Division	6,801
Publications and Graphics Division	26,946
Information Services Division	89,322
General Services Division	40,536
Central Stores	31,155
Purchasing Division *	7,596
Building Standards Program	11,775
Mail and Distribution Program	11,868
Treasury Bureau *	5,677
Investment Division	10,350
Telecommunications Division	77,210
SRS Building Amortization	69
Personnel Division * - General Fund Costs	14,236
Personnel Division - Other	9,678
State Insurance Division * - Fire & Casualty	806
State Insurance Division - Other	14,842
Passenger Tramway Safety	160
Workers' Compensation Judge	3,857
State Tax Appeal Board	4,051
	<u>\$ 379,295</u>

- \* These operations are allocated as a Section I cost and are presented individually in this report. All other division Central Administration costs are directly billed Section II costs or not included in this Statewide Cost Allocation Plan.

MONTANA - STATEWIDE COST ALLOCATION PLAN  
DEPARTMENT OF ADMINISTRATION - ACCOUNTING DIVISION

COST ALLOCATION  
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational	\$ 889,632	\$ 0	\$ 889,632
Equipment	11,256	11,256	0
Central Administration	12,360	0	12,360
Total	<u>\$ 913,248</u>	<u>\$ 11,256</u>	<u>\$ 901,992</u>

The Accounting Division maintains, operates and provides enhancements to the computer-driven Statewide Budgeting and Accounting System (SBAS). SBAS is an accounting system used by all State agencies (including higher education units) to satisfy their accounting and budgetary tracking needs. In addition to monitoring the system, technical and financial assistance is provided to the user agencies in the form of training and a review of documents processed. SBAS outputs daily control and monthly financial reports which are promptly distributed to the users. From the year's data accumulated by SBAS, the State's Comprehensive Annual Financial Report is prepared and published. Because all monies (including federal money) coming into or going out of the State's system goes through SBAS, the costs of the Accounting Division have been distributed to all State agencies.

AGENCIES RECEIVING SERVICE

AGENCIES RECEIVING SERVICE	TRANSACTIONS	AMOUNT	ACTUAL FY83	ADJUSTMENT	FY 87
LEGISLATIVE BRANCH					
Legislative Auditor	5,359	\$ 1,668	\$ 1,492	\$ 176	\$ 1,844
Legislative Fiscal Analyst	754	234	252	(18)	216
Legislative Council	4,088	1,272	1,472	(200)	1,072
Senate	760	237	245	(8)	229
House	593	185	202	(17)	168
Environmental Quality Council	689	214	210	4	218
Consumer Counsel	629	196	198	(2)	194
JUDICIAL BRANCH, Judiciary					
Governor's Office	9,736	3,031	2,447	584	3,615
Secretary of State	6,605	2,056	1,721	335	2,391
Commissioner of Political Practices	3,372	1,050	1,246	(196)	854
State Auditor	393	122	130	(8)	114
Superintendent of Public Instruction	13,833	4,306	3,760	546	4,852
Billings Vo-Tech	69,400	21,603	22,658	(1,055)	20,548
Butte Vo-Tech	5,914	1,841	2,332	(491)	1,350
Great Falls Vo-Tech	4,570	1,423	1,055	368	1,791
Helena Vo-Tech	8,672	2,699	2,480	219	2,918
Missoula Vo-Tech	9,334	2,905	2,848	57	2,962
JUSTICE, Department of	13,814	4,300	4,738	(438)	3,862
Crime Control Commission	3,355	1,044	2,908	(1,864)	(820)
Highway Traffic Safety	2,094	652	531	121	773
Department of Justice	34,211	10,649	11,329	(680)	9,969
PUBLIC SERVICE REGULATION, Department of	4,570	1,423	945	478	1,901
EDUCATION					
Board of Public Education	755	235	295	(60)	175
Commissioner of Higher Education	4,560	1,419	1,270	149	1,568
University of Montana	411,435	128,070	128,200	(130)	127,940
Montana State University	381,711	118,818	113,723	5,095	123,913
Montana College of Mineral Science & Technology	40,940	12,744	10,702	2,042	14,786
Eastern Montana College	118,195	36,791	32,404	4,387	41,178

Northern Montana College	50,220	15,632	14,709	923	16,555
Western Montana College	18,797	5,851	5,268	583	6,434
Agricultural Experiment Station	40,792	12,698	12,332	366	13,064
Cooperative Extension Service	20,330	6,328	6,692	(364)	5,964
Forestry Conservation Experiment Station	2,087	650	567	83	733
School for the Deaf and Blind	8,057	2,508	2,011	497	3,005
Montana Arts Council	5,632	1,753	1,579	174	1,927
Montana State Library	11,811	3,676	1,175	2,501	6,177
Montana Council on Vocational Education	706	220	261	(41)	179
Historical Society	13,141	4,090	3,966	124	4,214
Board of Regents of Higher Education	348	108	101	7	115
Fire Services Training School	1,202	374	349	25	399
FISH, WILDLIFE, AND PARKS, Department of	238,459	74,227	59,359	14,868	89,095
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	75,648	23,547	24,094	(547)	23,000
HIGHWAYS, Department of	161,505	50,273	52,071	(1,798)	48,475
STATE LANDS, Department of	59,793	18,612	17,707	905	19,517
LIVESTOCK, Department of	24,361	7,583	7,441	142	7,725
NATURAL RESOURCES AND CONSERVATION, Department of	51,556	16,048	15,867	181	16,229
REVENUE, Department of	173,009	53,854	51,126	2,728	56,582
ADMINISTRATION, Department of	85,583	26,640	30,144	(3,504)	23,136
AGRICULTURE, Department of	29,291	9,118	8,661	457	9,575
INSTITUTIONS, Department of					
Central Office	26,179	8,150	9,089	(939)	7,211
Montana Developmental Center	25,789	8,028	8,573	(545)	7,483
Center for the Aged	9,142	2,846	2,607	239	3,085
Eastmont Training Center	4,751	1,479	1,550	(71)	1,408
Mountain View School	5,117	1,593	1,560	33	1,626
Pine Hills School	7,706	2,399	2,879	(480)	1,919
Montana State Prison	54,512	16,968	20,898	(3,930)	13,038
Swan River Youth Forest Camp	3,114	969	1,011	(42)	927
Veterans Home	6,058	1,886	2,325	(439)	1,447
Montana State Hospital	64,464	20,066	19,303	763	20,829
Board of Pardons	724	225	208	17	242
Montana Youth Treatment Center	950	296	0	296	592
COMMERCE, Department of	83,568	26,013	19,996	6,017	32,030
LABOR AND INDUSTRY, Department of					
Labor Standards Division	5,273	1,641	2,096	(455)	1,186
Employment Security Division	44,234	13,769	7,147	6,622	20,391
Workers' Compensation Division	21,874	6,809	7,487	(678)	6,131
MILITARY AFFAIRS, Department of					
Adjutant General	9,177	2,857	1,624	1,233	4,090
Disaster and Emergency Services	4,859	1,512	1,224	288	1,800
Board of Veterans Affairs	1,082	337	0	337	674
SOCIAL & REHABILITATION SERVICES, Department of	286,472	89,172	82,772	6,400	95,572
TOTAL	2,897,714	\$ 901,992	\$ 859,622	\$ 42,370	\$ 944,362

MONTANA - STATEWIDE COST ALLOCATION PLAN  
DEPARTMENT OF ADMINISTRATION - FIRE AND CASUALTY INSURANCE

COST ALLOCATION Actual Fiscal Year 1985			
	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Premiums Paid	\$ 232,292	\$ 68,833	\$ 163,459
Central Administration	806	0	806
Total	<u>\$ 233,098</u>	<u>\$ 68,833</u>	<u>\$ 164,265</u>

Fire and Casualty Insurance: This is the cost to the State for insurance protection from fire and casualties.

Allowable costs are allocated according to building(s) insurable value. Nonallowable costs are insurance costs which could not be identified or costs assigned to a particular agency and thus are not allocable.

Total Premium Paid from General Fund \$ 58,750  
Add FY 85 Received from Agencies 62,662  
Add Amount Received from Self-Insurance Liability Fund 110,880  
Total \$ 232,292

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 87
	INSURABLE VALUE	AMOUNT	ACTUAL FY83	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 902,398	\$ 192	\$ 233	\$ (41)	\$ 151
Legislative Fiscal Analyst	373,619	79	109	(30)	49
Legislative Council	1,081,036	230	314	(84)	146
Senate	0	0	0	0	0
House	0	0	0	0	0
Environmental Quality Council	0	0	0	0	0
Consumer Counsel	0	0	0	0	0
JUDICIAL BRANCH, Judiciary	3,727,008	792	1,244	(452)	340
Governor's Office	2,190,961	465	603	(138)	327
Secretary of State	1,110,083	236	270	(34)	202
Commissioner of Political Practices	72,131	15	21	(6)	9
State Auditor	1,363,098	290	396	(106)	184
Superintendent of Public Instruction	2,032,080	432	759	(327)	105
Billings Vo-Tech	0	0	0	0	0
Butte Vo-Tech	0	0	0	0	0
Great Falls Vo-Tech	0	0	0	0	0
Helena Vo-Tech	0	0	0	0	0
Missoula Vo-Tech	0	0	0	0	0
JUSTICE, Department of					
Crime Control Commission	0	0	0	0	0
Highway Traffic Safety	0	0	0	0	0
Department of Justice	5,228,100	1,111	1,181	(70)	1,041
PUBLIC SERVICE REGULATION, Department of	0	0	0	0	0
EDUCATION					
Board of Public Education	0	0	0	0	0
Commissioner of Higher Education	0	0	13	(13)	(13)

University of Montana	175,727,662	37,333	40,884	(3,551)	33,782
Montana State University	181,851,406	38,634	49,812	(11,178)	27,456
Montana College of Mineral Science & Technology	29,886,718	6,349	8,592	(2,243)	4,106
Eastern Montana College	46,693,963	9,920	13,153	(3,233)	6,687
Northern Montana College	28,402,098	6,034	8,202	(2,168)	3,866
Western Montana College	21,916,319	4,656	6,303	(1,647)	3,009
Agricultural Experiment Station	6,578,688	1,398	1,619	(221)	1,177
Cooperative Extension Service	0	0	0	0	0
Forestry Conservation Experiment Station	0	0	0	0	0
School for the Deaf and Blind	8,415,168	1,788	1,599	189	1,977
Montana Arts Council	0	0	0	0	0
Montana State Library	2,741,710	582	942	(360)	222
Montana Council on Vocational Education	0	0	0	0	0
Historical Society	6,228,865	1,323	1,810	(487)	836
Board of Regents of Higher Education	0	0	0	0	0
Fire Services Training School	0	0	0	0	0
FISH, WILDLIFE, AND PARKS, Department of	10,873,717	2,310	2,744	(434)	1,876
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	7,515,638	1,597	2,250	(653)	944
HIGHWAYS, Department of	41,320,374	8,778	11,663	(2,885)	5,893
STATE LANDS, Department of	5,231,457	1,111	1,031	80	1,191
LIVESTOCK, Department of	1,183,809	252	344	(92)	160
NATURAL RESOURCES AND CONSERVATION, Department of	1,754,115	373	510	(137)	236
REVENUE, Department of	11,827,567	2,513	3,311	(798)	1,715
ADMINISTRATION, Department of	11,656,480	2,476	3,159	(683)	1,793
AGRICULTURE, Department of	1,376,614	293	400	(107)	186
INSTITUTIONS, Department of					
Central Office	1,190,000	253	588	(335)	(82)
Montana Developmental Center	19,043,898	4,046	5,183	(1,137)	2,909
Center for the Aged	4,785,821	1,017	1,391	(374)	643
Eastmont Training Center	2,617,075	556	760	(204)	352
Mountain View School	3,143,992	668	914	(246)	422
Pine Hills School	9,575,817	2,034	2,783	(749)	1,285
Montana State Prison	22,279,634	4,733	6,300	(1,567)	3,166
Swan River Youth Forest Camp	1,464,801	311	426	(115)	196
Veterans Home	6,495,849	1,380	1,281	99	1,479
Montana State Hospital	46,018,853	9,777	13,572	(3,795)	5,982
Board of Pardons	0	0	0	0	0
Montana Youth Treatment Center	2,501,000	531	0	531	1,062
COMMERCE, Department of	2,837,256	603	747	(144)	459
LABOR AND INDUSTRY, Department of					
Labor Standards Division	478,720	102	153	(51)	51
Employment Security Division	8,465,128	1,798	2,343	(545)	1,253
Workers' Compensation Division	4,218,083	896	0	896	1,792
MILITARY AFFAIRS, Department of					
Adjutant General	15,742,387	3,344	4,044	(700)	2,644
Disaster and Emergency Services	0	0	0	0	0
Board of Veterans Affairs	0	0	0	0	0
SOCIAL & REHABILITATION SERVICES, Department of	3,080,008	654	895	(241)	413
TOTAL	\$ 773,201,204	\$ 164,265	\$ 204,851	\$ (40,586)	\$ 123,679

MONTANA - STATEWIDE COST ALLOCATION PLAN  
DEPARTMENT OF ADMINISTRATION - COMPREHENSIVE LIABILITY INSURANCE

COST ALLOCATION			
Actual Fiscal Year 1985			
Total Cost	Not Allowable	Allowable	
\$ 0	\$ 0	\$ 0	

Comprehensive liability insurance premiums are allocated according to premium amounts assigned each agency by the Tort Claims Division of the Department of Administration. Beginning with fiscal year 1985, all premiums are charged to agencies based on an equitable distribution formula; therefore, comprehensive liability insurance will be included as Section II costs.

AGENCIES RECEIVING SERVICE		AMOUNT	ACTUAL FY83	ADJUSTMENT	FY 87
		\$	\$	\$	\$
LEGISLATIVE BRANCH					
	Legislative Auditor	0	265	(265)	(265)
	Legislative Fiscal Analyst	0	15	(15)	(15)
	Legislative Council	0	100	(100)	(100)
	Senate	0	0	0	0
	House	0	0	0	0
	Environmental Quality Council	0	75	(75)	(75)
	Consumer Counsel	0	10	(10)	(10)
JUDICIAL BRANCH, Judiciary					
	Governor's Office	0	750	(750)	(750)
	Secretary of State	0	90	(90)	(90)
	Commissioner of Political Practices	0	90	(90)	(90)
	State Auditor	0	20	(20)	(20)
	Superintendent of Public Instruction	0	90	(90)	(90)
	Billings Vo-Tech	0	90	(90)	(90)
	Butte Vo-Tech	0	0	0	0
	Great Falls Vo-Tech	0	0	0	0
	Helena Vo-Tech	0	0	0	0
	Missoula Vo-Tech	0	0	0	0
JUSTICE, Department of					
	Crime Control Commission	0	0	0	0
	Highway Traffic Safety	0	0	0	0
	Department of Justice	0	44,760	(44,760)	(44,760)
PUBLIC SERVICE REGULATION, Department of					
		0	215	(215)	(215)
EDUCATION					
	Board of Public Education	0	15	(15)	(15)
	Commissioner of Higher Education	0	125	(125)	(125)
	University of Montana	0	23,250	(23,250)	(23,250)
	Montana State University	0	31,375	(31,375)	(31,375)
	Montana College of Mineral Science & Technology	0	5,690	(5,690)	(5,690)
	Eastern Montana College	0	5,900	(5,900)	(5,900)
	Northern Montana College	0	2,650	(2,650)	(2,650)
	Western Montana College	0	1,500	(1,500)	(1,500)
	Agricultural Experiment Station	0	6,440	(6,440)	(6,440)
	Cooperative Extension Service	0	5,700	(5,700)	(5,700)
	Forestry Conservation Experiment Station	0	0	0	0



School for the Deaf and Blind	0	1,775	(1,775)	(1,775)
Montana Arts Council	0	30	(30)	(30)
Montana State Library	0	400	(400)	(400)
Montana Council on Vocational Education	0	30	(30)	(30)
Historical Society	0	540	(540)	(540)
Board of Regents of Higher Education	0	0	0	0
Fire Services Training School	0	0	0	0
FISH, WILDLIFE, AND PARKS, Department of	0	24,935	(24,935)	(24,935)
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	0	16,815	(16,815)	(16,815)
HIGHWAYS, Department of	0	445,125	(445,125)	(445,125)
STATE LANDS, Department of	0	23,110	(23,110)	(23,110)
LIVESTOCK, Department of	0	110	(110)	(110)
NATURAL RESOURCES AND CONSERVATION, Department of	0	140,000	(140,000)	(140,000)
REVENUE, Department of	0	15,875	(15,875)	(15,875)
ADMINISTRATION, Department of	0	6,320	(6,320)	(6,320)
AGRICULTURE, Department of	0	3,050	(3,050)	(3,050)
INSTITUTIONS, Department of	0			
Central Office	0	4,620	(4,620)	(4,620)
Montana Developmental Center	0	45,125	(45,125)	(45,125)
Center for the Aged	0	9,910	(9,910)	(9,910)
Eastmont Training Center	0	2,575	(2,575)	(2,575)
Mountain View School	0	3,580	(3,580)	(3,580)
Pine Hills School	0	3,580	(3,580)	(3,580)
Montana State Prison	0	3,985	(3,985)	(3,985)
Swan River Youth Forest Camp	0	1,450	(1,450)	(1,450)
Veterans Home	0	3,875	(3,875)	(3,875)
Montana State Hospital	0	103,550	(103,550)	(103,550)
Board of Pardons	0	0	0	0
Montana Youth Treatment Center	0	0	0	0
COMMERCE, Department of	0	3,443	(3,443)	(3,443)
LABOR AND INDUSTRY, Department of	0			
Labor Standards Division	0	0	0	0
Employment Security Division	0	4,860	(4,860)	(4,860)
Workers' Compensation Division	0	972	(972)	(972)
MILITARY AFFAIRS, Department of	0			
Adjutant General	0	1,700	(1,700)	(1,700)
Disaster and Emergency Services	0	0	0	0
Board of Veterans Affairs	0	0	0	0
SOCIAL & REHABILITATION SERVICES, Department of	0	6,310	(6,310)	(6,310)
TOTAL	\$ 0	\$ 1,006,865	\$ (1,006,865)	\$ (1,006,865)

MONTANA - STATEWIDE COST ALLOCATION PLAN  
DEPARTMENT OF ADMINISTRATION - PERSONNEL DIVISION

COST ALLOCATION			
Actual Fiscal Year 1985			
Total Cost	Not Allowable		Allowable
Operational	\$ 1,740,831	\$ 704,476	\$ 1,036,355
Equipment	2,862	0	0
Benefits and Claims	13,584,858	0	0
Central Administration	14,236	0	14,236
Total	<u>\$13,342,787</u>	<u>\$14,292,196</u>	<u>\$ 1,050,591</u>

The Personnel Division implements and administers the provisions of the State Classification and Pay and Public Employees Collective Bargaining Acts. This division is designed to provide State government with a comprehensive program of personnel administration including classification, labor relations, employee relations, pay and benefit administration, training and the promulgation of personnel rules and policies dealing with recruitment, selection, affirmative action and other personnel-related matters.

All functions and services performed by the Personnel Division benefit all departments of the State. Federal programs are benefited because State employees are hired to work in these programs. Therefore, the costs of the Personnel Division have been distributed to all State agencies.

Cost are allocated on the basis of full time equivalent (FTE) employees.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 87
	F.T.E.	AMOUNT	ACTUAL FY83	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	65.00	\$ 4,784	\$ 4,792	\$ (8)	\$ 4,776
Legislative Fiscal Analyst	15.50	1,141	1,106	35	1,176
Legislative Council	57.00	4,196	4,441	(245)	3,951
Senate	30.00	2,208	2,211	(3)	2,205
House	50.00	3,680	3,686	(6)	3,674
Environmental Quality Council	6.25	460	350	110	570
Consumer Counsel	4.25	313	313	0	313
JUDICIAL BRANCH, Judiciary	90.75	6,680	6,266	414	7,094
Governor's Office	59.88	4,408	4,407	1	4,409
Secretary of State	30.00	2,208	2,445	(237)	1,971
Commissioner of Political Practices	5.00	368	368	0	368
State Auditor	59.00	4,343	4,276	67	4,410
Superintendent of Public Instruction	137.10	10,092	10,667	(575)	9,517
JUSTICE, Department of					
Crime Control Commission	13.00	957	1,382	(425)	532
Highway Traffic Safety	8.50	626	626	0	626
Department of Justice	527.35	38,817	38,395	422	39,239
PUBLIC SERVICE REGULATION, Department of	56.50	4,159	3,243	916	5,075
EDUCATION					
Board of Public Education	2.00	147	147	0	147
Commissioner of Higher Education	31.17	2,294	2,175	119	2,413
University of Montana	918.66	67,620	69,265	(1,645)	65,975
Montana State University	1,208.24	88,935	84,902	4,033	92,968

Montana College of Mineral Science & Technology	326.53	24,035	16,699	7,336	31,371
Eastern Montana College	368.76	27,143	23,980	3,163	30,306
Northern Montana College	195.15	14,364	12,594	1,770	16,134
Western Montana College	108.22	7,966	7,292	674	8,640
Agricultural Experiment Station	301.29	22,177	22,517	(340)	21,837
Cooperative Extension Service	134.08	9,869	9,794	75	9,944
Forestry Conservation Experiment Station	18.63	1,371	1,600	(229)	1,142
School for the Deaf and Blind	85.36	6,283	6,241	42	6,325
Montana Arts Council	4.00	294	295	(1)	293
Montana State Library	25.50	1,877	1,880	(3)	1,874
Montana Council on Vocational Education	2.00	147	147	0	147
Historical Society	52.00	3,828	3,552	276	4,104
Fire Services Training School	6.00	442	479	(37)	405
FISH, WILDLIFE, AND PARKS, Department of	513.81	37,820	35,774	2,046	39,866
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	233.10	17,158	20,135	(2,977)	14,181
HIGHWAYS, Department of	1,971.85	145,144	134,152	10,992	156,136
STATE LANDS, Department of	267.93	19,722	18,887	835	20,557
LIVESTOCK, Department of	121.61	8,951	8,965	(14)	8,937
NATURAL RESOURCES AND CONSERVATION, Department of	268.50	19,764	21,052	(1,288)	18,476
REVENUE, Department of	974.12	71,702	73,384	(1,682)	70,020
ADMINISTRATION, Department of	447.96	32,973	37,018	(4,045)	28,928
AGRICULTURE, Department of	97.34	7,165	7,030	135	7,300
INSTITUTIONS, Department of	173.45	12,767	13,295	(528)	12,239
Central Office	443.40	32,637	35,782	(3,145)	29,492
Montana Developmental Center	102.93	7,576	7,735	(159)	7,417
Center for the Aged	95.02	6,994	6,819	175	7,169
Eastmont Training Center	65.49	4,821	4,991	(170)	4,651
Mountain View School	117.52	8,650	8,797	(147)	8,503
Pine Hills School	332.45	24,471	24,118	353	24,824
Montana State Prison	26.33	1,938	2,052	(114)	1,824
Swan River Youth Forest Camp	74.00	5,447	4,502	945	6,392
Veterans Home	742.23	54,634	55,966	(1,332)	53,302
Montana State Hospital	4.00	294	295	(1)	293
Board of Pardons	50.35	3,706	3,706	0	7,412
Montana Youth Treatment Center	238.33	17,543	12,713	4,830	22,373
COMMERCE, Department of	44.50	3,276	2,672	604	3,880
LABOR AND INDUSTRY, Department of	569.90	41,949	45,291	(3,342)	38,607
Labor Standards Division	168.00	12,366	13,920	(1,554)	10,812
Employment Security Division	40.50	2,981	2,592	389	3,370
Workers' Compensation Division	22.50	1,656	1,474	182	1,838
MILITARY AFFAIRS, Department of	18.50	1,362	0	1,362	2,724
Adjutant General	1,044.62	76,892	80,513	(3,621)	73,271
Disaster and Emergency Services					
Board of Veterans Affairs					
SOCIAL & REHABILITATION SERVICES, Department of	14,272.91	\$ 1,050,591	\$ 1,032,457	\$ 18,134	\$ 1,068,725
TOTAL					

## MONTANA - STATEWIDE COST ALLOCATION PLAN

## DEPARTMENT OF ADMINISTRATION - PURCHASING DIVISION

COST ALLOCATION  
Actual Fiscal Year 1985

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$ 502,022	\$ 0	\$ 502,022
Equipment	51,620	51,620	0
Central Administration	7,596	0	7,596
Total	<u>\$ 561,238</u>	<u>\$ 51,620</u>	<u>\$ 509,618</u>

The Purchasing Division provides a centralized operation for obtaining services, supplies and materials for all State agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

Costs are allocated on the basis of the number of requisitions processed for an agency.

	COST DISTRIBUTION		ROLL FORWARD		FIXED PER
	REQUISITIONS	AMOUNT	ACTUAL FY83	ADJUSTMENT	AGREEMENT FY 87
<b>AGENCIES RECEIVING SERVICE</b>					
<b>LEGISLATIVE BRANCH</b>					
Legislative Auditor	6	\$ 1,216	\$ 664	\$ 552	\$ 1,768
Legislative Fiscal Analyst	1	203	747	(544)	(341)
Legislative Council	3	608	581	27	635
Senate	0	0	0	0	0
House	6	1,216	0	1,216	2,432
Environmental Quality Council	0	0	0	0	0
Consumer Counsel	1	203	166	37	240
<b>JUDICIAL BRANCH, Judiciary</b>					
Governor's Office	4	811	1,162	(351)	460
Secretary of State	13	2,634	1,162	1,472	4,106
Commissioner of Political Practices	0	0	664	(664)	(664)
State Auditor	0	0	83	(83)	(83)
Superintendent of Public Instruction	16	3,242	1,328	1,914	5,156
JUSTICE, Department of	30	6,079	4,980	1,099	7,178
Crime Control Commission	2	405	581	(176)	229
Highway Traffic Safety	7	1,418	83	1,335	2,753
Department of Justice	62	12,564	17,181	(4,617)	7,947
<b>PUBLIC SERVICE REGULATION, Department of</b>					
EDUCATION	20	4,053	996	3,057	7,110
Board of Public Education	0	0	83	(83)	(83)
Commissioner of Higher Education	0	0	498	(498)	(498)
University of Montana	141	28,571	43,989	(15,418)	13,153
Montana State University	274	55,520	75,944	(20,424)	35,096
Montana College of Mineral Science & Technology	91	18,439	18,675	(236)	18,203
Eastern Montana College	57	11,550	12,948	(1,398)	10,152
Northern Montana College	78	15,805	22,825	(7,020)	8,785
Western Montana College	29	5,876	3,735	2,141	8,017
Agricultural Experiment Station	74	14,995	21,082	(6,087)	8,908
Cooperative Extension Service	14	2,837	6,640	(3,803)	(966)
Forestry Conservation Experiment Station	0	0	0	0	0
School for the Deaf and Blind	32	6,484	4,316	2,168	8,652

Montana Arts Council	1	203	415	(212)	(9)
Montana State Library	4	811	1,079	(268)	543
Montana Council on Vocational Education	3	608	83	525	1,133
Historical Society	20	4,053	4,067	(14)	4,039
Fire Services Training School	2	405	830	(425)	(20)
FISH, WILDLIFE, AND PARKS, Department of	150	30,395	27,555	2,840	33,235
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	28	5,674	7,387	(1,713)	3,961
HIGHWAYS, Department of	202	40,932	49,716	(8,784)	32,148
STATE LANDS, Department of	122	24,721	13,197	11,524	36,245
LIVESTOCK, Department of	12	2,432	3,735	(1,303)	1,129
NATURAL RESOURCES AND CONSERVATION, Department of	47	9,524	7,470	2,054	11,578
REVENUE, Department of	187	37,892	15,604	22,288	60,180
ADMINISTRATION, Department of	116	23,505	23,240	265	23,770
AGRICULTURE, Department of	41	8,308	4,399	3,909	12,217
INSTITUTIONS, Department of					
Central Office	32	6,484	5,312	1,172	7,656
Montana Developmental Center	62	12,563	11,122	1,441	14,004
Center for the Aged	35	7,092	3,901	3,191	10,283
Eastmont Training Center	26	5,268	4,316	952	6,220
Mountain View School	32	6,484	5,395	1,089	7,573
Pine Hills School	31	6,282	5,146	1,136	7,418
Montana State Prison	89	18,034	15,770	2,264	20,298
Swan River Youth Forest Camp	15	3,039	2,490	549	3,588
Veterans Home	42	8,511	4,814	3,697	12,208
Montana State Hospital	29	5,876	10,790	(4,914)	962
Montana Youth Treatment Center	13	2,634	0	2,634	5,268
COMMERCE, Department of	62	12,563	6,308	6,255	18,818
LABOR AND INDUSTRY, Department of					
Labor Standards Division	0	0	664	(664)	(664)
Employment Security Division	67	13,576	8,466	5,110	18,686
Workers' Compensation Division	27	5,471	3,652	1,819	7,290
MILITARY AFFAIRS, Department of					
Adjutant General	27	5,471	5,478	(7)	5,464
Disaster and Emergency Services	7	1,418	1,328	90	1,508
Board of Veterans Affairs	2	405	0	405	810
SOCIAL & REHABILITATION SERVICES, Department of	21	4,255	11,288	(7,033)	(2,778)
TOTAL	2,515	\$ 509,618	\$ 506,130	\$ 3,488	\$ 513,106

MONTANA - STATEWIDE COST ALLOCATION PLAN  
DEPARTMENT OF ADMINISTRATION - TREASURY BUREAU

COST ALLOCATION		
Actual Fiscal Year 1985		
Total Cost	Not Allowable	Allowable
Operational	\$ 0	\$ 405,354
Equipment	8,456	0
Central Administration	0	5,677
Total	<u>\$ 8,456</u>	<u>\$ 411,031</u>

The Treasury Bureau has responsibility for the custody and accountability of all moneys and securities belonging to or held in trust by the State of Montana. The Bureau pays agencies' warrants, keeps an account of all moneys received and disbursed, reconciles the balances in the depository banks to the Statewide Budget and Accounting System each month, makes payments on the State's bonded indebtedness and purchases bonds for early redemption at an agency's request. Any money related to federal projects must be accounted for in the State Treasury.

Costs are allocated on the basis of the number of warrants issued for each agency during fiscal year 1985.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 87
	WARRANTS	AMOUNT	ACTUAL FY83	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	2,296	\$ 701	\$ 621	\$ 80	\$ 781
Legislative Fiscal Analyst	620	189	198	(9)	180
Legislative Council	2,391	730	855	(125)	605
Senate	2,258	689	765	(76)	613
House	3,735	1,140	1,345	(205)	935
Environmental Quality Council	409	125	111	14	139
Consumer Counsel	342	104	110	(6)	98
JUDICIAL BRANCH, Judiciary	5,195	1,585	1,446	139	1,724
Governor's Office	2,950	900	924	(24)	876
Secretary of State	2,402	733	739	(6)	727
Commissioner of Political Practices	147	45	46	(1)	44
State Auditor	4,581	1,398	1,314	84	1,482
Superintendent of Public Instruction	11,442	3,491	3,482	9	3,500
Billings Vo-Tech	1,908	582	601	(19)	563
Butte Vo-Tech	2,625	801	628	173	974
Great Falls Vo-Tech	2,509	766	792	(26)	740
Helena Vo-Tech	3,604	1,100	1,276	(176)	924
Missoula Vo-Tech	3,003	916	897	19	935
JUSTICE, Department of					
Crime Control Commission	816	249	342	(93)	156
Highway Traffic Safety	593	181	148	33	214
Department of Justice	25,686	7,838	7,902	(64)	7,774
PUBLIC SERVICE REGULATION, Department of	2,465	752	705	47	799
EDUCATION					
Board of Public Education	195	60	86	(26)	34
Commissioner of Higher Education	1,680	513	498	15	528
University of Montana	14,491	4,422	5,061	(639)	3,783
Montana State University	51,565	15,735	15,893	(158)	15,577

Montana College of Mineral Science & Technology	17,023	5,194	4,734	460	5,654
Eastern Montana College	36,996	11,289	11,008	281	11,570
Northern Montana College	14,388	4,390	3,995	395	4,785
Western Montana College	10,360	3,161	3,066	95	3,256
School for the Deaf and Blind	4,704	1,435	1,478	(43)	1,392
Montana Arts Council	1,046	319	272	47	366
Montana State Library	2,105	642	662	(20)	622
Montana Council on Vocational Education	236	72	91	(19)	53
Historical Society	3,111	949	1,023	(74)	875
Board of Regents of Higher Education	90	27	28	(1)	26
Fire Services Training School	490	150	135	15	165
FSH, WILDLIFE, AND PARKS, Department of	74,195	22,640	22,986	(346)	22,294
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	14,538	4,436	5,489	(1,053)	3,383
HIGHWAYS, Department of	86,703	26,457	24,687	1,770	28,227
STATE LANDS, Department of	17,467	5,330	4,493	837	6,167
LIVESTOCK, Department of	5,893	1,798	1,977	(179)	1,619
NATURAL RESOURCES AND CONSERVATION, Department of	11,971	3,653	4,244	(591)	3,062
REVENUE, Department of	244,301	74,546	81,663	(7,117)	67,429
ADMINISTRATION, Department of	205,008	62,556	60,510	2,046	64,602
AGRICULTURE, Department of	6,912	2,109	2,907	(798)	1,311
INSTITUTIONS, Department of					
Central Office	10,902	3,327	3,658	(331)	2,996
Montana Developmental Center	14,826	4,524	4,964	(440)	4,084
Center for the Aged	4,720	1,440	1,469	(29)	1,411
Eastmont Training Center	3,487	1,064	1,163	(99)	965
Mountain View School	3,373	1,029	908	121	1,150
Pine Hills School	4,235	1,292	1,447	(155)	1,137
Montana State Prison	13,345	4,072	3,958	114	4,186
Swan River Youth Forest Camp	1,385	423	446	(23)	400
Veterans Home	3,083	941	777	164	1,105
Montana State Hospital	24,939	7,610	8,429	(819)	6,791
Board of Pardons	103	31	33	(2)	29
Montana Youth Treatment Center	748	228	0	228	456
Commerce, Department of	37,140	11,333	9,404	1,929	13,262
LABOR AND INDUSTRY, Department of					
Labor Standards Division	1,098	335	565	(230)	105
Employment Security Division	22,677	6,920	6,483	437	7,357
Workers' Compensation Division	53,358	16,282	15,433	849	17,131
MILITARY AFFAIRS, Department of					
Adjutant General	3,724	1,136	1,023	113	1,249
Disaster and Emergency Services	1,833	559	438	121	680
Board of Veterans Affairs	894	273	0	273	546
SOCIAL & REHABILITATION SERVICES, Department of	233,711	71,314	64,688	6,626	77,940
TOTAL	1,347,026	\$ 411,031	\$ 407,519	\$ 3,512	\$ 414,543

MONTANA - STATEWIDE COST ALLOCATION PLAN

STATE AUDITOR - OFFICE OF THE STATE AUDITOR

COST ALLOCATION - CENTRAL PAYROLL  
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational	\$ 535,720	\$ 0	\$ 535,720
Payroll Service Fee	144,172	144,172	0
Equipment	9,886	9,886	0
Prior Year Audit Adjustment	(117,506)	0	(117,506)
Central Administration*	83,804	0	83,804
Total	<u>\$ 656,076</u>	<u>\$ 154,058</u>	<u>\$ 502,018</u>

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants and stores cashed warrants. The Central Payroll System is also operated by the Office of the State Auditor.

Non-general funded agencies are directly billed for Central Payroll costs and are included in Section II.

\*The State Auditor's Central Administration Program provides administrative services necessary for the State Auditor's Office. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

AGENCIES RECEIVING SERVICE

	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 87
	PAYROLL WARRANTS	AMOUNT	ACTUAL FY83	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	1,643	\$ 2,936	\$ 2,649	\$ 287	\$ 3,223
Legislative Fiscal Analyst	426	761	881	(120)	641
Legislative Council	1,683	3,007	3,364	(357)	2,650
Senate	1,220	2,180	2,375	(195)	1,985
House	1,784	3,187	3,757	(570)	2,617
Environmental Quality Council	185	331	266	65	396
Consumer Counsel	132	236	254	(18)	218
JUDICIAL BRANCH, Judiciary	2,289	4,090	4,062	28	4,118
Governor's Office	1,495	2,671	2,927	(256)	2,415
Secretary of State	842	1,504	1,546	(42)	1,462
Commissioner of Political Practices	130	232	254	(22)	210
State Auditor	1,474	2,634	2,931	(297)	2,337
Superintendent of Public Instruction	3,430	6,128	6,690	(562)	5,566
JUSTICE, Department of					
Crime Control Commission	323	577	855	(278)	299
Highway Traffic Safety	219	391	395	(4)	387
Department of Justice	13,819	24,691	26,959	(2,268)	22,423
PUBLIC SERVICE REGULATION, Department of	1,184	2,115	2,227	(112)	2,003
EDUCATION					
Board of Public Education	50	89	149	(60)	29
Commissioner of Higher Education	845	1,510	1,511	(1)	1,509
School for the Deaf and Blind	2,804	5,010	5,330	(320)	4,690
Montana Arts Council	86	154	204	(50)	104
Montana State Library	709	1,267	1,319	(52)	1,215
Montana Council on Vocational Education	52	93	104	(11)	82
Historical Society	1,365	2,439	2,330	109	2,548



Fire Services Training School	156	279	235	44	323
FISH, WILDLIFE, AND PARKS, Department of	13,377	23,901	24,237	(336)	23,565
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	5,780	10,327	11,699	(1,372)	8,955
HIGHWAYS, Department of	49,149	87,815	88,473	(658)	87,157
STATE LANDS, Department of	9,131	16,314	13,474	2,840	19,154
LIVESTOCK, Department of	3,148	5,625	6,261	(636)	4,989
NATURAL RESOURCES AND CONSERVATION, Department of	6,407	11,447	13,069	(1,622)	9,825
REVENUE, Department of	26,742	47,780	50,842	(3,062)	44,718
ADMINISTRATION, Department of	11,595	20,717	23,703	(2,986)	17,731
AGRICULTURE, Department of	2,299	4,108	4,451	(343)	3,765
INSTITUTIONS, Department of					
Central Office	4,347	7,767	9,034	(1,267)	6,500
Montana Developmental Center	11,244	20,090	23,805	(3,715)	16,375
Center for the Aged	3,588	6,411	7,296	(885)	5,526
Eastmont Training Center	2,663	4,758	5,236	(478)	4,280
Mountain View School	1,761	3,146	3,536	(390)	2,756
Pine Hills School	3,039	5,430	6,077	(647)	4,783
Montana State Prison	8,570	15,312	15,953	(641)	14,671
Swan River Youth Forest Camp	756	1,351	1,524	(173)	1,178
Veterans Home	2,230	3,984	3,448	536	4,520
Montana State Hospital	21,373	38,187	43,507	(5,320)	32,867
Board of Pardons	103	184	204	(20)	164
Montana Youth Treatment Center	436	779	0	779	1,558
COMMERCE, Department of	5,907	10,554	8,379	2,175	12,729
LABOR AND INDUSTRY, Department of					
Labor Standards Division	1,098	1,962	1,831	131	2,093
Employment Security Division	14,034	25,075	27,452	(2,377)	22,698
Workers' Compensation Division	4,310	7,701	8,682	(981)	6,720
MILITARY AFFAIRS, Department of					
Adjutant General	1,021	1,824	1,738	86	1,910
Disaster and Emergency Services	549	981	986	(5)	976
Board of Veterans Affairs	491	877	0	877	1,754
SOCIAL & REHABILITATION SERVICES, Department of	27,481	49,099	53,891	(4,792)	44,307
TOTAL	280,974	\$ 502,018	\$ 532,362	\$ (30,344)	\$ 471,674

MONTANA - STATEWIDE COST ALLOCATION PLAN  
STATE AUDITOR - OFFICE OF THE STATE AUDITOR

COST ALLOCATION - GENERAL  
Actual Fiscal Year 1985

Total Cost	Not Allowable	Allowable
Operational	\$ 0	\$ 374,340
Equipment	125	0
Central Administration*	0	45,495
Total	\$ 125	\$ 419,835

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants and stores cashed warrants. General warrants include all-purpose, emergency and welfare warrants.

Costs are allocated on the basis of the number of general warrants issued for each agency.

\*The State Auditor's Central Administration program provides for administrative services necessary for the State Auditor's Office. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

AGENCIES RECEIVING SERVICE

LEGISLATIVE BRANCH

Legislative Auditor  
Legislative Fiscal Analyst  
Legislative Council  
Senate  
House  
Environmental Quality Council  
Consumer Counsel

JUDICIAL BRANCH, Judiciary

Governor's Office  
Secretary of State  
Commissioner of Political Practices

State Auditor  
Superintendent of Public Instruction

Billings Vo-Tech

Butte Vo-Tech

Great Falls Vo-Tech

Helena Vo-Tech

Missoula Vo-Tech

JUSTICE, Department of

Crime Control Commission

Highway Traffic Safety

Department of Justice

PUBLIC SERVICE REGULATION, Department of

EDUCATION

Board of Public Education

Commissioner of Higher Education

University of Montana

COST DISTRIBUTION GENERAL WARRANTS	AMOUNT	ACTUAL FY 83	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 87
653	\$ 257	\$ 249	\$ 8	\$ 265
194	76	71	5	81
708	279	405	(126)	153
1,038	409	502	(93)	316
1,951	768	977	(209)	559
224	88	91	(3)	85
210	83	92	(9)	74
2,906	1,144	1,045	99	1,243
1,455	573	595	(22)	551
1,560	614	652	(38)	576
17	7	6	1	8
3,107	1,224	1,119	105	1,329
8,012	3,155	3,201	(46)	3,109
1,908	751	807	(56)	695
2,625	1,034	844	190	1,224
2,509	988	1,065	(77)	911
3,604	1,419	1,714	(295)	1,124
3,003	1,183	1,205	(22)	1,161
493	194	271	(77)	117
374	147	112	35	182
11,867	4,674	4,662	12	4,686
1,281	504	455	49	553
145	57	83	(26)	31
835	329	335	(6)	323
14,491	5,707	6,800	(1,093)	4,614

Montana State University	51,565	20,307	21,357	(1,050)	19,257
Montana College of Mineral Science & Technology	17,023	6,704	6,362	342	7,046
Eastern Montana College	36,996	14,570	14,793	(223)	14,347
Northern Montana College	14,388	5,666	5,368	298	5,964
Western Montana College	10,360	4,080	4,120	(40)	4,040
School for the Deaf and Blind	1,900	748	809	(61)	687
Montana Arts Council	960	378	321	57	435
Montana State Library	1,396	550	598	(48)	502
Montana Council on Vocational Education	184	72	100	(28)	44
Historical Society	1,746	688	859	(171)	517
Board of Regents of Higher Education	90	35	37	(2)	33
Fire Services Training School	334	132	129	3	135
FISH, WILDLIFE, AND PARKS, Department of	60,818	23,952	25,532	(1,580)	22,372
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	8,758	3,449	4,790	(1,341)	2,108
HIGHWAYS, Department of	37,554	14,790	13,623	1,167	15,957
STATE LANDS, Department of	8,336	3,283	3,060	223	3,506
LIVESTOCK, Department of	2,745	1,081	1,273	(192)	889
NATURAL RESOURCES AND CONSERVATION, Department of	5,564	2,191	2,816	(625)	1,566
REVENUE, Department of	217,559	85,680	98,501	(12,821)	72,859
ADMINISTRATION, Department of	193,413	76,170	76,073	97	76,267
AGRICULTURE, Department of	4,613	1,817	2,923	(1,106)	711
INSTITUTIONS, Department of					
Central Office	6,555	2,582	2,919	(337)	2,245
Montana Developmental Center	3,582	1,411	1,410	1	1,412
Center for the Aged	1,132	446	361	85	531
Eastmont Training Center	824	325	406	(81)	244
Mountain View School	1,612	635	438	197	832
Pine Hills School	1,196	471	602	(131)	340
Montana State Prison	4,775	1,881	1,794	87	1,968
Swan River Youth Forest Camp	629	248	262	(14)	234
Veterans Home	853	336	282	54	390
Montana State Hospital	3,566	1,404	1,713	(309)	1,095
Montana Youth Treatment Center	312	123	0	123	246
COMMERCE, Department of	31,233	12,300	10,786	1,514	13,814
LABOR AND INDUSTRY, Department of					
Labor Standards Division	0	0	355	(355)	(355)
Employment Security Division	8,643	3,404	2,645	759	4,163
Workers' Compensation Division	49,048	19,316	18,820	496	19,812
MILITARY AFFAIRS, Department of					
Adjutant General	2,703	1,064	990	74	1,138
Disaster and Emergency Services	1,284	506	371	135	641
Board of Veterans Affairs	403	159	0	159	318
SOCIAL & REHABILITATION SERVICES, Department of	206,230	81,217	75,018	6,199	87,416
TOTAL	1,066,052	\$ 419,835	\$ 429,974	\$ (10,139)	\$ 409,696

MONTANA - STATEWIDE COST ALLOCATION PLAN

OFFICE OF BUDGET AND PROGRAM PLANNING - BUDGET AND PROGRAM PLANNING

COST ALLOCATION  
Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational	\$ 716,375	\$ 248,791*	\$ 467,584
Equipment	33,126	33,126	0
Total	<u>\$ 749,501</u>	<u>\$ 281,917</u>	<u>\$ 467,584</u>

The Office of Budget and Program Planning (OBPP) assists the Governor in the planning, preparation and administration of the State budget; the development and evaluation of alternative program plans for the provision of State government services; and the examination and improvement of methods of providing services to the citizens of the State of Montana. OBPP reviews the total organizational structure of the Executive Branch; makes recommendations on the transfer of functions between departments or the elimination of unnecessary functions; and formulates and monitors policies in areas of management concern. OBPP also prepares and monitors estimates of revenues.

Allowable costs were determined using two calculations. OBPP had eight budget analysts in fiscal year 1985. Each analyst approximated the percentage of time he spent on his assigned agencies throughout the year. Based on these percentages, each analyst's operational expenditures were allocated to their respective agencies (\$301,724); 40% of all remaining OBPP operational expenditures were allocated to each agency using the same method as the previous calculation (\$165,860).

\*Nonallowable operational funds consist of agency indirect costs and 60% of non-analyst related expenditures.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 87
	PERCENTAGE	AMOUNT	ACTUAL FY83	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	0.27	\$ 1,271	\$ 575	\$ 696	\$ 1,967
Legislative Fiscal Analyst	0.27	1,271	0	1,271	2,542
Legislative Council	0.27	1,271	0	1,271	2,542
Senate	0.07	318	0	318	636
House	0.07	318	0	318	636
Environmental Quality Council	0.27	1,271	0	1,271	2,542
Consumer Counsel	0.27	1,271	479	792	2,063
JUDICIAL BRANCH, Judiciary	1.36	6,355	3,449	2,906	9,261
Governor's Office	0.66	3,088	2,395	693	3,781
Secretary of State	0.66	3,088	4,668	(1,580)	1,508
Commissioner of Political Practices	0.66	3,088	957	2,131	5,219
State Auditor	1.06	4,940	2,873	2,067	7,007
Superintendent of Public Instruction	2.16	10,079	11,264	(1,185)	8,894
Billings Vo-Tech	0.48	2,240	1,986	254	2,494
Butte Vo-Tech	0.48	2,240	1,986	254	2,494
Great Falls Vo-Tech	0.48	2,240	1,986	254	2,494
Helena Vo-Tech	0.48	2,240	1,986	254	2,494
Missoula Vo-Tech	0.48	2,240	1,986	254	2,494
JUSTICE, Department of					
Crime Control Commission	0.40	1,852	2,395	(543)	1,309
Highway Traffic Safety	0.66	3,088	957	2,131	5,219
Department of Justice	3.44	16,060	16,770	(710)	15,350
PUBLIC SERVICE REGULATION, Department of	0.54	2,541	2,395	146	2,687
EDUCATION					
Board of Public Education	0.24	1,118	1,489	(371)	747

Commissioner of Higher Education	1.26	5,893	8,475	(2,582)	3,311
University of Montana	1.26	5,893	6,213	(320)	5,573
Montana State University	1.89	8,844	6,213	2,631	11,475
Montana College of Mineral Science & Technology	1.89	8,842	5,650	3,192	12,034
Eastern Montana College	1.26	5,893	4,520	1,373	7,266
Northern Montana College	1.00	4,716	4,520	196	4,912
Western Montana College	1.00	4,716	4,520	196	4,912
Agricultural Experiment Station	0.63	2,946	3,388	(442)	2,504
Cooperative Extension Service	0.63	2,946	2,825	121	3,067
Forestry Conservation Experiment Station	0.25	1,178	565	613	1,791
School for the Deaf and Blind	1.68	7,842	6,453	1,389	9,231
Montana Arts Council	0.84	3,919	3,475	444	4,363
Montana State Library	1.56	7,277	6,453	824	8,101
Montana Council on Vocational Education	0.12	560	745	(185)	375
Historical Society	1.92	8,957	7,198	1,759	10,716
Board of Regents of Higher Education	0.25	1,178	0	1,178	2,356
Fire Services Training School	0.48	2,240	1,489	751	2,991
FISH, WILDLIFE, AND PARKS, Department of	5.30	24,788	13,960	10,828	35,616
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	5.10	23,840	22,912	928	24,768
HIGHWAYS, Department of	3.26	15,249	23,335	(8,086)	7,163
STATE LANDS, Department of	2.58	12,076	2,793	9,283	21,359
LIVESTOCK, Department of	1.36	6,356	2,793	3,563	9,919
NATURAL RESOURCES AND CONSERVATION, Department of	1.50	6,991	11,168	(4,177)	2,814
REVENUE, Department of	4.62	21,619	14,374	7,245	28,864
ADMINISTRATION, Department of	7.07	33,034	26,992	6,042	39,076
AGRICULTURE, Department of	2.31	10,805	8,375	2,430	13,235
INSTITUTIONS, Department of					
Central Office	2.60	12,172	16,348	(4,176)	7,996
Montana Developmental Center	1.95	9,128	4,360	4,768	13,896
Center for the Aged	0.65	3,043	2,739	304	3,347
Eastmont Training Center	0.65	3,044	2,739	305	3,349
Mountain View School	0.65	3,044	2,179	865	3,909
Pine Hills School	0.65	3,044	2,179	865	3,909
Montana State Prison	1.95	9,128	5,449	3,679	12,807
Swan River Youth Forest Camp	0.52	2,434	2,725	(291)	2,143
Veterans Home	0.65	3,044	2,739	305	3,349
Montana State Hospital	1.95	9,128	7,630	1,498	10,626
Board of Pardons	0.13	608	1,090	(482)	126
Montana Youth Treatment Center	0.65	3,044	1,636	1,408	4,452
COMMERCE, Department of	9.26	43,290	11,168	32,122	75,412
LABOR AND INDUSTRY, Department of					
Labor Standards Division	0.63	2,942	8,217	(5,275)	(2,333)
Employment Security Division	0.38	1,768	19,173	(17,405)	(15,637)
Workers' Compensation Division	0.88	4,133	8,217	(4,084)	49
MILITARY AFFAIRS, Department of					
Adjutant General	1.09	5,082	8,622	(3,540)	1,542
Disaster and Emergency Services	0.82	3,811	7,471	(3,660)	151
Board of Veterans Affairs	0.82	3,811	0	3,811	7,622
SOCIAL & REHABILITATION SERVICES, Department of	6.37	29,800	30,357	(557)	29,243
TOTAL	100.00%	\$ 467,584	\$ 405,038	\$ 62,546	\$ 530,130

MONTANA - STATEWIDE COST ALLOCATION PLAN  
INTERGOVERNMENTAL REVIEW OF FEDERAL PROGRAMS

COST ALLOCATION		
Actual Fiscal Year 1985		
Total Cost	Not Allowable	Allowable
\$ 30,686	\$ 30,686	\$ 0

Total Operational

The Intergovernmental Review of Federal Programs of the Office of the Lieutenant Governor is responsible for fulfilling the requirements of Presidential Executive Order No. 12372 entitled "Intergovernmental Review of Federal Programs" and the State's Federal Assistance Management Act.

Costs are allocated on the basis of the number of Federal assistance requests originating in each agency. Based upon the percentage of Federal assistance requests to total State and non-State activity performed by the Lieutenant Governor's Office, the allocable costs were immaterial. Therefore, distribution of costs to agencies will no longer be included in this Statewide Cost Allocation Plan.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 87
	NO OF REVIEWS	AMOUNT	ACTUAL FY83	ADJUSTMENT	
JUSTICE, Department of	0	\$ 0	\$ 151	\$ (151)	\$ (151)
Department of Justice					
EDUCATION					
Board of Public Education	0	0	151	(151)	(151)
University of Montana	0	0	151	(151)	(151)
Montana State University	0	0	151	(151)	(151)
Eastern Montana College	0	0	151	(151)	(151)
Northern Montana College	0	0	151	(151)	(151)
Montana State Library	0	0	302	(302)	(302)
Historical Society	0	0	302	(302)	(302)
FISH, WILDLIFE, AND PARKS, Department of	0	0	756	(756)	(756)
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	0	0	2,721	(2,721)	(2,721)
HIGHWAYS, Department of	0	0	1,058	(1,058)	(1,058)
STATE LANDS, Department of	0	0	1,210	(1,210)	(1,210)
NATURAL RESOURCES AND CONSERVATION, Department of	0	0	1,058	(1,058)	(1,058)
AGRICULTURE, Department of	0	0	453	(453)	(453)
COMMERCE, Department of	0	0	453	(453)	(453)
LABOR AND INDUSTRY, Department of	0	0	453	(453)	(453)
Labor Standards Division	0	0	5,139	(5,139)	(5,139)
SOCIAL & REHABILITATION SERVICES, Department of					
TOTAL	0	\$ 0	\$ 14,811	\$ (14,811)	\$ (14,811)

## COMMISSIONER OF HIGHER EDUCATION - RESEARCH PROGRAM

## COST ALLOCATION

Actual Fiscal Year 1985

	Total Cost	Not Allowable	Allowable
Operational	\$ 758,638	\$ 47,291	\$ 711,347
Equipment	\$ 20,332	\$ 0	0
Total	<u>\$ 778,970</u>	<u>\$ 67,623</u>	<u>\$ 711,347</u>

The Commissioner of Higher Education's Office provides academic planning and curriculum review; makes budgetary recommendations and provides for a budgetary review; performs facilities planning and makes recommendations; sets policies and procedures relating to labor negotiations; and maintains and provides legal services for the Montana University System.

Allowable costs for federal projects not relating to research consist of those items directly attributable to the administration of the University System. One quarter of the Commissioner's salary and one half of the Community College Coordinator's salary are reflected as not allowable.

It has been determined that \$162,241 of the Commissioner's Office costs benefit research activities and \$581,306 benefit non-research activities. The research allocation shown in the summary table below represents the total allowable costs associated with university research activity.

The cost distribution is based on each university unit's total operating costs. The research allocation is based on each unit's unrestricted and restricted fund expenditures.

	COST DISTRIBUTION COST (MILLIONS)		ROLL FORWARD		FIXED PER AGREEMENT FY 87
		AMOUNT	ACTUAL FY83	ADJUSTMENT	
AGENCIES RECEIVING SERVICE					
University of Montana	\$ 72.1	\$ 203,041	\$ 223,216	\$ (20,175)	\$ 182,866
Montana State University	88.6	249,507	255,731	(6,224)	243,283
Montana College of Mineral Science & Technology	26.9	75,753	40,186	35,567	111,320
Eastern Montana College	31.0	87,299	69,047	18,252	105,551
Northern Montana College	11.4	32,104	24,112	7,992	40,096
Western Montana College	6.3	17,741	14,248	3,493	21,234
Agricultural Experiment Station	10.0	28,161	33,245	(5,084)	23,077
Cooperative Extension Service	5.6	15,770	16,805	(1,035)	14,735
Forestry Experiment Station	.7	1,971	2,557	(586)	1,385
TOTAL	\$ 252.6	\$ 711,347	\$ 679,147	\$ 32,200	\$ 743,547

	RESEARCH	NON-RESEARCH	TOTAL
University of Montana	\$ 47,964	\$ 134,902	\$ 182,866
Montana State University	69,847	173,436	243,283
Montana College of Mineral Science & Technology	11,903	99,417	111,320
Eastern Montana College	8,065	97,486	105,551
Northern Montana College	0	40,096	40,096
Western Montana College	0	21,234	21,234
Agricultural Experiment Station	23,077	0	23,077
Cooperative Extension Service	0	14,735	14,735
Forestry Experiment Station	1,385	0	1,385
TOTAL	\$ 162,241	\$ 581,306	\$ 743,547

## MONTANA - STATEWIDE COST ALLOCATION PLAN

### APPENDIX - Section II Costs

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#### STATE CENTRALIZED SERVICES BILLED DIRECTLY TO AGENCIES

##### DEPARTMENT OF ADMINISTRATION - Information Services Division

The Computer Services Bureau and the Systems Development Bureau of the Department of Administration satisfy the data processing needs of most State agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services:

1. Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs.
2. Processing Services: Services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, equipment costs and supply costs.
3. Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs.
4. Equipment: Charged directly to the user when it is installed for their use only.

Because interest costs are not allowable, an adjustment to total data processing costs must be calculated prior to determining the indirect cost rate.



Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

DEPARTMENT OF ADMINISTRATION - General Services Division

The General Services Division of the Department of Administration provides building and grounds services to various state agencies who occupy State-owned buildings. These services include utilities, janitorial services, security services, air conditioning, building and grounds maintenance and other related services. The amount charged each agency is based on square feet of space provided. This charge is uniform for all State agencies using the service and is set by legislative appropriation. The division also charges separate amounts for amortization. The 2% building use allowance is not billed and must be added to the square footage rate. This use allowance varies from building to building as shown under Attachment A.

Any over-recovery at the end of the year is returned to the agencies on a percentage basis relative to the amount of square footage the agency occupies. If there are any under-recoveries the Legislature will adjust the charge per square feet. The increase will be reflected in future years' billing rates.

DEPARTMENT OF ADMINISTRATION - Publications and Graphics Division

The Department of Administration provides publication and graphic services on a cost recovery basis. These services include duplicating, quick copy services, photocopy services, graphic arts, commercial arts, typography, forms design and supply, publication planning and printer coordination.

Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

#### DEPARTMENT OF ADMINISTRATION - Mail and Distribution

The Department of Administration provides mail services to State agencies. The U.S. Postal Service pays the Department for handling incoming postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time and miles traveled. Annually the overhead rate is reviewed. At this time, any over- or under-recovery is applied to the next year's expected expenditures and is included in the new billing rate - actual cost plus overhead rate.

#### DEPARTMENT OF ADMINISTRATION - Telecommunications Division

The Department of Administration has centralized the communications function for State government. Agency telephone billings are based on that agency's actual usage. Administrative costs are prorated based on time units of utilization. Rates for the Network System and equipment are adjusted on a regular basis. The nature of telecommunications has been that only increases in rates have occurred. Therefore, under-recovery is included in the adjusted rate and is applied to the next billing.

#### DEPARTMENT OF ADMINISTRATION - Records Management

Records Management was established for the purpose of management, storage and retrieval of state agency records. The cost of operating this program is assumed from direct charges for microfilm processing and storage of State records. Microfilming costs are based on actual costs of each requested job. Records storage is based on a cubic foot charge per month. Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

DEPARTMENT OF ADMINISTRATION - Central Stores and Surplus Property

The Central Stores Division of the Department of Administration was initiated on June 1, 1980, to allow State agencies to order office supplies, continuous forms and fine paper directly from a competitive source of supply offering weekly delivery. The operation assists agencies in reducing their office supply inventories. The Bureau operates on a cost recovery basis without General Fund support and directly bills the user agencies according to pre-established catalog prices.

The Surplus Property Bureau provides for a centralized Statewide distribution of federal and State surplus property to eligible State agencies, public and non-profit participants. The bureau operates under a plan approved by the Federal General Services Administration. Prices established for surplus property are determined in accordance with the approved operating plan.

Prices are adjusted each time a new purchase is made. Overhead and handling charges are reviewed several times a year to be sure they are covering the actual needs of the Bureau. Any over- or under-recovery is applied to the next billing.

DEPARTMENT OF ADMINISTRATION - Public Employees' Retirement System

The Public Employees' Retirement System (PERS) was created for the purpose of providing a retirement system consisting of retirement, disability, survivor and death benefits. Each agency within the State is required by law to pay into the system an amount equal to 6.417% of each employee's gross salary. Based on bi-annual actuarial reports the Legislature has the authority to adjust the rate of contributions.

The Public Employees Retirement Division administers the following other retirement plans. The information listed is the contributions required by law from the various agencies. Judges' - 6% of active judges' salary plus a percentage of district and Supreme court fees; Highway Patrolmen's - 16.57% of

active highway patrolmen's salary; Sheriffs' - contributes administrative expenses; Game Wardens' - 7.15% of active game wardens' salaries plus 100% of fines and forfeited bonds; Municipal Police Officers' - 14.04% of active policemen's salaries; Volunteer Firefighters' - 5% of fire insurance premium taxes; and Unified Firefighters' - 18% of annual compensation for all firemen.

DEPARTMENT OF ADMINISTRATION - Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, death and survivor benefits to teachers within the State of Montana. Based on bi-annual actuarial reports the Legislature has the authority to adjust the rate of contributions.

An employer's contribution to this program is 7.32% of the employee's gross income.

DEPARTMENT OF ADMINISTRATION - Tort Claims Division (Automobile Insurance)

The Tort Claims Division coordinates the payment of premiums for automobile insurance. Agencies are assessed the actual amount billed to the State by the insurance companies. Each automobile is assigned a commercial vehicle fleet rating. The insurance company is selected through a bidding process.

DEPARTMENT OF ADMINISTRATION - Tort Claims Division (Comprehensive Liability Insurance)

The Tort Claims Division administers the self-insurance program which provides comprehensive general liability for the State. The billing is based on a formula consisting of five separate factors, prepared by actuaries and reviewed by the Legislative Auditor.

DEPARTMENT OF HIGHWAYS - State Motor Pool

The State Motor Pool maintains a fleet of State-owned vehicles of various types in order to satisfy the transportation requirements of State agencies located in Helena. The billing rate is determined by: actual fleet operating

costs for the past rate period, anticipated increase/decrease in costs and past rate period loss/gain. Vehicles are billed at various rates determined by the type of vehicle used.

#### DEPARTMENT OF LABOR - Division of Workers' Compensation

The Division of Workers' Compensation is responsible for the enforcement of Montana's Workers' Compensation Act which includes industrial safety, rehabilitation of injured workers and compensation for injured and disabled workers. Direct billing rates on various categories of employees vary according to experience ratings.

#### OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor is charged with performing financial audits of all State agencies. Agencies have been appropriated sufficient State funds to enable the Legislative Auditor to bill each agency for their basic financial compliance audits. Agencies will also be billed for the costs of audits associated with federal funds. Costs are reported using actual hourly costs for each audit. Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

#### OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General maintains an agency legal services program which provides a pool of attorneys from which State agencies may obtain legal services on a cost-reimbursement basis.

Agencies are billed an hourly rate based upon actual hours worked. The billing rate is consistently applied to all client agencies. They are also billed for any actual operating expenses directly attributable to an agency's request. Any over- or under-recovery is applied to the next year's expected expenditures and is included in that year's billing rate.

## STATE AUDITORS OFFICE - CENTRAL PAYROLL

The Office of the State Auditor operates, maintains and controls the Central Payroll System for the State. It processes the payroll for all State agencies with the exception of university system units and vocational-technical centers. Currently non-general funded agencies are billed directly for Central Payroll costs. The methodology for billing agencies for payroll services is based on the actual number of warrants processed in fiscal year 1985. Having determined the number of warrants which are non-general funded on the cost per warrant for fiscal year 1987, a billable figure for each non-general funded agency is determined based on the State appropriations process. The billable amount will be greater than the amount actually billed for the current year; for this period, the State will under-recover the amount it is due.

ATTACHMENT A

BUILDING USE ALLOWANCE

Board of Health	.3039 per sq. ft.
Cogswell	.7893 per sq. ft.
Institutions (1539 Eleventh)	.5272 per sq. ft.
Justice Building	.9673 per sq. ft.
Old Liquor Warehouse	.2437 per sq. ft.
Sam Mitchell	.7873 per sq. ft.
Scott Hart Building	.3932 per sq. ft.
Star Motel (Ninth & Roberts)	.6050 per sq. ft.
State Capitol	.3440 per sq. ft.

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